

MANDENI MUNICIPALITY



PROPERTY RATES POLICY

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INTRODUCTION

[1] The power vested in a municipality to impose rates on a property within its area of jurisdiction is reflected in Section 229(1) (a) of the Constitution of the Republic of South Africa, Act 108 of 1996. However, Section 229(2) of the Constitution stipulates that the power of a municipality to impose rates on property –

- (a) may not be exercised in a way that materially and unreasonably prejudices national economic policies, economic activities across municipal boundaries or the national mobility of goods, services, capital or labour; and
- (b) may be regulated by national legislation.

[2] The national legislation referred to in Section 229(b) of the Constitution is the recently promulgated Local Government: Municipal Property Rates Act, Act 6 of 2004 (hereinafter referred to as the Property Rates Act). In addition, the Minister of Provincial and Local Government has published regulations in terms of the Property Rates Act in the *Government Gazette* dated 13 October 2005.

[3] The preamble to the Property Rates Act sets out the parameters on which the legislation is based:

- The Constitution entitles municipalities to impose rates on property within their areas of jurisdiction, subject to regulation in terms of national legislation;
- The Constitution enjoins local government to be developmental in nature in addressing the service delivery priorities of our country and promoting the economic and financial viability of our municipalities;
- There is a need to provide local government with access to a sufficient and buoyant source of revenue necessary to fulfill its developmental responsibilities;
- Income derived from property rates is a critical source of revenue for municipalities to achieve their constitutional objectives,

especially in areas that have been neglected in the past due to racially discriminatory laws; and

- It is essential that municipalities exercise their power to impose property rates within a statutory framework that not only enhances certainty, uniformity and simplicity across the community but also takes into account historical imbalances and the rates burden on the poor.

□

BACKGROUND

- [4] The Mandeni Local Municipality (hereinafter referred to as the Municipality) is a predominantly rural local municipality in KwaZulu Natal that is located within the area of jurisdiction of the Mandeni Municipality. The Municipality was established in terms of Section 9 of the Municipal Structures Act, Act 117 of 1998, as amended, as a municipality with a collective executive system combined with a ward participatory system.
- [5] The Council of the Mandeni Municipality (hereinafter referred to as the Council) embraces the content and spirit of the newly promulgated legislation and regulations. Consequently this policy prescription has been developed within the parameters set by the Property Rates Act and other pertinent legislation as is appropriate within the context of the communities that comprise the service area of the Municipality.
- [6] This property rates policy applies only to the rating of property within the area of jurisdiction of the Municipality that has been valued in accordance with the stipulations of the Property Rates Act and its Regulations and does not rule or guide the processes of property valuation and approval of the valuation roll.

DEFINITIONS

- [7] Any words and phrases referred to in this policy shall have the same meaning and interpretation assigned in terms of the Property Rates Act, where applicable:

Agriculture means the active pursuit for primary income generation purposes the cultivation of soils, the gathering in of crops or the rearing of livestock but excluding the use of the property for the purposes of ecotourism or for the trading in or hunting of game.

Annually means once every financial year.

A **Business** or **Commercial Property** means a property on which the activity of buying, selling or trading in goods and services occurs. It includes any office or other accommodation on the same erf, the use of which is incidental to the business but excludes the business of mining, agriculture, farming or any other business consisting of the cultivation of soils, the gathering in of crops or the rearing of livestock.

Category -

- (a) in relation to property, means a category of properties determined in terms of Section 8 of the Property Rates Act; and
- (b) in relation to owners of properties, means a category of owners determined in terms of Section 15(2) of the Property Rates Act.

Disabled means a person who qualifies to receive relief in terms of the Social Services Act, Act 59 of 1992, or has been certified as disabled by a medical practitioner.

District Municipality means a municipality that has municipal executive and legislative authority in an area that includes more than one municipality, and which is described in Section 155[1] of the Constitution as a Category C municipality.

Due Date means the date specified as such on a municipal account dispatched from the offices of the Municipality for any rates payable and which is the last day allowed for the payment of such rates.

Exclusion in relation to the Municipality's rating power, means a restriction of that power as provided for in Section 17 of the Property Rates Act.

Exemption in relation to the payment of a rate means an exemption granted by the Municipality in terms of Section 15 of the Property Rates Act.

Farm Properties are properties utilized productively for agricultural purposes, either on a full time or a part time basis, regardless of whether agriculture is the principal source of income.

Financial Year means the period starting from 1 July in a year to 30 June the following year.

Income Tax Act means the Income Tax Act, Act 58 of 1962.

Indigent Owner means an owner of property who is in permanent occupation of the property and qualifies for indigent relief in terms of the municipality's indigent policy.

An **Industrial Property** means a property on which a branch of trade or manufacturing, production, assembling or the processing of finished or partially finished products from raw materials or fabricated parts,

occurs on such a large scale that capital and labor are significantly involved.

Land Reform Beneficiary in relation to a property means a person who –

- (a) acquired the property through the Provision of Land and Assistance Act, Act 126 of 1993 or the Restitution of Land Rights Act, Act 22 of 1994;
- (b) holds the property subject to the Communal Property Associations Act, Act 28 of 1996; or
- (c) holds or acquires the property in terms of such other land tenure reform legislation as may be pursuant to Section 25(6) and 25(7) of the Constitution be enacted after the Property Rates Act has taken effect.

Land Tenure Right means an old order right or a new order right as defined in Section 1 of the Communal Rights Act, 2004.

Local Community in relation to the Municipality –

- (a) means that body of persons comprising –
 - (i) the residents of the Municipality;
 - (ii) the ratepayers of the Municipality;
 - (iii) any civic organizations and non-governmental private sector or labor organizations or bodies which are involved in local affairs within the Municipality; and
 - (iv) visitors and other people residing outside of the Municipality who, because of their presence in the Municipality, make use of the services o facilities provided by the Municipality; and
- (b) Includes, more specifically, the poor and other disadvantaged sections of such body of persons.

Local Municipality means a municipality that shares municipal executive and legislative authority in its area with a district municipality within whose area it falls, and which is described in Section 155[1] of the Constitution as a Category B municipality.

Market Value in relation to a property means the value of the property determined in accordance with Section 46 of the Property Rates Act.

Multiple Purposes, in relation to a property, means the use of a property for more than one purpose.

Municipal Council or **Council** is the body in which the executive and legislative authority if the Municipality is vested in terms of Section 151(2) of the Constitution.

Municipal Properties are properties vested by usage in the name of the Municipality, whether they are used by the Municipality itself or

made available to other entities without cost or in terms of a rental agreement.

Newly Ratable Property means any ratable property on which property rates were not levied before the end of the financial year preceding the date on which the Property Rates Act took effect, excluding –

- (a) property which was incorrectly omitted from a valuation roll and for that reason was not rated before that date; and
- (b) a property identified by the Minister by notice in the *Gazette* where the phasing-in of a rate is not justified.

Owner –

- (a) in relation to a property referred to in paragraph (a) of the definition of **property** means a person in whose name ownership of the property is registered;
- (b) in relation to a right referred to in paragraph (b) of the definition of **property** means a person in whose name the right is registered;
- (c) in relation to a land tenure right referred to in paragraph (c) of the definition of **property** means a person in whose name the right is registered or to whom it was granted in terms of legislation; or
- (d) in relation to public service infrastructure referred to in paragraph (d) of the definition of **property** means the organ of state which owns or controls that public service infrastructure as envisaged in the definition of “publicly controlled”;

Provided that a person mentioned below may, for the purposes of the Property Rates Act, be regarded by the Municipality as the owner of a property in the following cases:

- (i) a trustee, in the case of a property in a trust excluding state trust land;
- (ii) an executor or administrator, in the case of property in a deceased estate;
- (iii) a trustee or liquidator, in the case of a property in an insolvent estate or in liquidation;
- (iv) a judicial manager, in the case of a property in the estate of a person under judicial management;
- (v) a curator, in the case of a property in the estate of a person under curator ship;
- (vi) a person in whose name a usufruct or other personal servitude is registered, in the case of a property that is subject to a usufruct or other personal servitude;
- (vii) a lessee, in the case of a property that is registered in the name of the Municipality and is leased by it; or
- (viii) a buyer, in the case of a property that was sold by the Municipality and of which possession was given to the buyer pending registration of ownership in the name of the buyer.

Property means –

- (a) immovable property registered in the name of a person including, in the case of a sectional title scheme, a sectional title unit registered in the name of a person;
- (b) a right registered against immovable property in the name of a person, excluding a mortgage bond registered against the property;
- (c) a land tenure right registered in the name of a person or granted to a person in terms of legislation; or
- (d) Public service infrastructure.

Public Benefit Activity means an activity listed in item 1 (welfare and humanitarian), item 2 (health care), and item 4 (education and development) of Part 1 of the Ninth Schedule to the Income Tax Act.

Public Service Infrastructure means publicly controlled infrastructure of the following kinds:

- (a) national, provincial or other public roads on which goods, services or labor move across a municipal boundary;
- (b) water or sewer pipes, ducts or other conduits, dams, water supply reservoirs, water treatment plants or water pumps forming part of a water or sewer scheme serving the public;
- (c) power stations, power substations or power lines forming part of an electricity scheme serving the public;
- (d) gas or liquid fuel plants or refineries or pipelines for gas or liquid fuels, forming part of a scheme for transporting such fuels;
- (e) railway lines forming part of a national railway system;
- (f) communication towers, masts, exchanges or lines forming part of a communications system serving the public;
- (g) runways or aprons at national or provincial airports;
- (h) breakwaters, sea walls, channels, basins, quay walls, jetties, roads, railway or infrastructure used for the provision of water, lights, power, sewerage or similar services of ports, or navigational aids comprising lighthouses, radio navigational aids, buoys, beacons or any other device or system used to assist the safe and efficient navigation of vehicles;
- (i) any other publicly controlled infrastructure as may be prescribed; or
- (j) rights of way, easements or servitudes in connection with the infrastructure mentioned in paragraphs (a) to (i).

Rate means a municipal rate on property envisaged in Section 229(1a) of the Constitution.

Ratable Property means property on which the Municipality may in terms of Section 2 of the Property Rates Act levy a rate, excluding property fully excluded from the levying of rates in terms of Section 17 of the Act.

Rebate in relation to a rate payable on a property, means a discount granted in terms of Section 15 of the Property Rates Act on the amount of the rate payable on the property.

Reduction in relation to a rate payable on a property means the lowering in terms of Section 15 of the Property Rates Act of the amount for which the property was valued and the rating of the property at that lower amount.

Residential Property means a property included in the valuation roll in terms of Section 48[2][b] as residential.

Sectional Title Scheme means a scheme defined in Section 1 of the Sectional Titles Act, Act 95 of 1986.

State Properties mean properties registered in the name of the Republic of South Africa, irrespective of whether it is at a national or provincial level.

Vacant Land means land, irrespective of the category of property, where no immovable improvements have been erected.

PROPERTY RATES POLICY PERSPECTIVES

Legislative Framework

- [8] Section 3(1) of the Property Rates Act stipulates that the Council of the Mandeni Municipality must adopt a policy that is consistent with the Act in the levying of rates on ratable property within the Municipality.
- [9] The property rates policy adopted by the Council of the Municipality takes effect on the effective date of the first valuation roll prepared by the Municipality in terms of the Property Rates Act.
- [10] In accordance with the stipulations of Section 16(2) of the Municipal Finance Management Act, Act 56 of 2003, the property rates policy must accompany the Municipality's budget for the financial year concerned when the budget is tabled in the Council for adoption.
- [11] In compliance with Section 5(1) of the Property Rates Act, the Council of the Municipality will annually review and, if necessary, amend the property rates policy. Any amendments to the property rates policy must accompany the Municipality's annual budget when it is tabled in the Council in terms of Section 16(2) of the Municipal Finance Management Act.

Principles Underlying the Property Rates Policy

[12] The property rates policy developed by the Municipality is based, inter alia, on the following principles:

- ❑ An equitable distribution of the property rates burden among the ratepayers within the Municipality. This is effected by the differential rating of the different categories of property.
- ❑ Access by the Municipality to an adequate source of revenue capable of addressing some of its developmental priorities.
- ❑ Due consideration of the ability of ratepayers within the Municipality to effect payment of property rates.

Community Participation

[13] The Council of the Municipality commits itself to a process of community participation, as required by Section 4(1)(a) of the Property Rates Act, in the development of the property rates policy that is aligned to that envisaged in Chapter 4 of the Municipal Systems Act, Act 32 of 2000, as amended.

[14] In addition to the requirements laid down in the legislation, the Municipality will engage stakeholders such as the Ratepayers' Association and the Farmers' Association directly in the consultation process. Further, use will be made of established community consultation structures such as the ward committee mechanism to ensure thorough consultation with regard to the property rates policy processes.

[15] Community participation in amendments to the property rates policy must be effected through the Municipality's annual budget process in terms of Section 22 and Section 23 of the Municipal Finance Management Act.

IMPLEMENTATION OF THE PROPERTY RATES POLICY

Levying of Rates

- [16] Section 7(1) of the Property Rates Act requires that the Municipality must levy rates on all ratable property within its area of jurisdiction.
- [17] In accordance with the specifications of Section 7(2) of the Property Rates Act, the Municipality will not levy rates on –
- Properties of which the Municipality is the owner;
 - Public service infrastructure owned by a municipal entity;
 - Properties referred to in paragraph (b) of the definition of property; or
 - Properties in respect of which it is impossible or unreasonably difficult to establish a market value because of legally insecure tenure resulting from past racially discriminatory laws or practices.
- [18] Specifically, the Municipality will not levy rates on the following properties:
- Properties specifically excluded in terms of Section 17 of the Property Rates Act;
- | □ Properties of which the Municipality is the owner;
- | □ Special Residential properties;

Categories of Property

- [19] The Council of the Municipality has resolved, in accordance with Section 8(1) of the Property Rates Act, to levy different rates for different categories of property based upon the **use** and **ownership** of the property concerned.
- [20] In accordance with the provisions of Section 3 of the Property Rates Act, the following criteria have been used to determine the categories of property:
- The equitable distribution of the property rates burden within the Municipality;

- ❑ The need to provide the Municipality with access to a sufficient and buoyant source of revenue necessary to fulfill its developmental responsibilities;
- ❑ The need to encourage local economic development within the area of jurisdiction of the Municipality; and
- ❑ The need to consider the ability of ratepayers within the Municipality to effect payment of property rates.

[21] Categories of ratable property within the area of jurisdiction of the Municipality are listed hereunder: (sec 8 (2))

- ❑ Residential properties;
- ❑ Business and Commercial properties;
- ❑ Industrial properties;
- ❑ Private industrial estate serviced by the owner
- ❑ Farm properties used for –
 - (i) agricultural purposes;
 - (ii) residential purposes;
 - (iii) other business and commercial purposes; or
 - (iv) other purposes other than those above;
- ❑ State-owned properties;
- ❑ Municipal properties;
- ❑ Public service infrastructure;
- ❑ Communal land as defined in Section 1 of the Communal Land Rights Act of 2004;
- ❑ Properties –
 - (i) acquired through the Provision of Land and Assistance Act, Act 126 of 1993, or the Restitution of Land Rights Act, Act 22 of 1994; or
 - (ii) which is subject to the Communal Property Associations Act, Act 28 of 1996;
- ❑ Properties owned by public benefit organizations and used for any specific public benefit activities listed in Part 1 of the Ninth Schedule of the Income Tax Act;
- ❑ Properties registered in the name of the Ingonyama Trust; or
- ❑ Multiple use properties.

Imposition of Rates

- | [22] The Council of the Municipality shall, as part of the finalization of each operating budget, impose a rate in the Rand on the market value of each category of property within the Municipality as recorded in the Municipality's valuation roll and supplementary valuation rolls.
- [23] The Council of the Municipality pledges itself to limit each annual increase in property rates as far as is practical to the increase in the consumer price index over the period of the preceding financial year, except when the approved integrated development plan of the Municipality provides for a greater increase.
- | [24] The Council of the Municipality must, in imposing the rate per category of property in each financial year, take proper cognizance of the aggregate burden of rates and service charges on representative property owners in the various categories of property ownership.
- [25] A rate levied by the Municipality must be stated as an amount in the Rand on the market value of the property.
- [26] A rate on a property which is subject to a sectional title scheme must be levied on the individual sectional title units in the scheme, and not on the property as a whole.
- [27] The Municipality levies a property rate for the period of a financial year. A rate lapses at the end of the financial year for which it was levied.
- [28] A rate is levied by the Municipality by a resolution passed by the Council of the Municipality with a supporting vote of the majority of its members. The resolution levying the rates must be promulgated by publishing the resolution in the *Provincial Gazette*.

Multiple Use Properties

- [29] The following criteria will apply to the rating of multiple use properties within the Municipality:
 - Apportioning the market value of a property to the different purposes for which the property is used; and
 - Applying the relevant rate Randage to each of the apportioned market values comprising the property.

[30] If the market value of a multiple use property cannot be apportioned, the property will form part of the category of properties for which it is predominantly used (dominant use) and rated in terms of that category.

Compulsory Phasing in of Certain Rates

[31] In accordance with Section 21 of the Property Rates Act, the Municipality is required to phase in a rate levied on newly ratable property over a period of three financial years. The phasing in discount on newly ratable property in terms of the Act must –

- (a) in the first financial year be at least 75% of the rate for that year otherwise applicable to the property;
- (b) in the second financial year, be at least 50% of the rate for that year otherwise applicable to the property; and
- (c) in the third financial year, is at least 25% of the rate for that year otherwise applicable to the property.

[32] A rate levied on a property belonging to a land reform beneficiary or his or her heirs must, after the exclusion period referred to in Section 17(g) of the Property Rates Act, be phased in over a period of three financial years.

EXEMPTIONS, REBATES AND REDUCTIONS

[33] In accordance with the provisions of Section 3(6) of the Property Rates Act, the Municipality will provide property rates relief to individual properties through the granting of exemptions, rebates and reductions.

[34] The Council of the Municipality has considered the following factors for the purposes of granting exemptions, rebates and reductions:

- The need to accommodate the indigent and less affluent pensioners;
- The services provided to the community by public service organizations;
- The value of agricultural activities to the local economy, coupled with the limited municipal services extended to such activities, taking into account, further, the municipal services to municipal residents who are employed in such activities;
- The indispensable contribution that property developers (especially with regard to commercial property) make towards local economic development and the need to encourage such development.

[35] The following categories of owners have been identified for the purposes of exemptions, reductions and rebates:

- ❑ Public Benefit Organizations;
- ❑ Land Reform Beneficiaries;
- ❑ Religious Organizations;
- ❑ Indigent Households;
- ❑ Residential areas; ▲
- ❑ Pensioners;
- ❑ Disabled Persons;
- ❑ Bona Fide Farmers;
- ❑ Sporting Bodies; and
- ❑ Commercial and Industrial Developers.

[36] Whilst some categories of property and categories of owners are granted relief with regard to the payment of rates, no relief shall be granted in respect of the payment of rates to any category of owners of properties or to owners of properties on an individual basis, and any relief granted shall only be by way of an exemption, rebate or reduction as provided for in the property rates policy.

[37] In accordance with Section 15(3) of the Property Rates Act, the Municipal Manager will annually table in the Council of the Municipality:

- ❑ A list of all exemptions, rebates and reductions granted by the Municipality during the previous financial year; and
- ❑ A statement reflecting the income foregone by the Municipality during the previous financial year by way of such exemptions, rebates, reductions and applicable exclusions.

The exemptions, rebates and reductions are also clearly indicated on the property rates account submitted to each property owner, together with the due date for effecting payment.

Exclusions

[38] The Council of the Municipality endorses the impermissible rates excluded in terms of Section 17(1) of the Property Rates Act.

[39] Of particular relevance to the Municipality are the following exclusions listed in Section 17(1) of the Property Rates Act:

- Property belonging to a land reform beneficiary or his or her heirs, provided that such exclusion lapses ten years from the date on which such beneficiary's title was registered in the office of the Registrar of Deeds;
- The first R 15 000 of the market value of a property assigned in the valuation roll or supplementary valuation roll of the Municipality to a category determined by the Municipality –
 - (i) for residential purposes; or
 - (ii) for properties used for multiple purposes, provided one or more components of the property are used for residential purposes;
- A property registered in the name of and used primarily as a place of public worship by a religious community, including an official residence in the name of that community which is occupied by an office-bearer of that community who officiates at services at that place of worship.

Exemptions

[40] In addition to the provisions made in Section 7(2) (a) of the Property Rates Act, the Council of the Municipality has exempted the following categories of properties belonging to public benefit organizations from the payment of property rates, provided that these organizations are registered in terms of the provisions of the Income Tax Act:

- Properties used exclusively as a hospital , a clinic, a mental hospital, an orphanage, a retirement village, an old age home, or any other benevolent institution;
- Cemeteries and crematoria registered in the name of private persons;
- Properties declared as such in terms of the Cultural Institutions Act, Act 29 of 1969 or the Cultural Institutions Act, Act 66 of 1989;
- Museums, libraries, art galleries and botanical gardens registered in the name of private persons and open to the general public;

- Properties owned and / or used by youth organizations for the promotion and development of the youth; and
- Properties owned by or used by institutions / organizations whose exclusive aim is to protect birds, reptiles, fish and animals on a not-for-gain basis.

[41] Properties for which application for exemption from the payment of rates are made must be used exclusively for the purpose that forms the basis for the application of exemption. Where this is not the case, the property will form part of the category multiple use properties and those portions not used for the purpose for which application has been made will be revalued and property rates levied in accordance with the category / categories of property applicable.

[42] The granting of property rates exemptions to public benefit organizations will only be considered after an application has been made by the organization in the prescribed manner.

[43] The effective date of the exemption from rating will be the date when the Municipality approves the application for exemption; irrespective of whether the property qualified for exemption in terms of its use prior to that date.

Reductions

[44] Where the Council of the Municipality identifies specific development zones within its area of jurisdiction, development within these areas will be encouraged by the granting of a property rates reduction.

Developers incentives (commercial), general rebate not applicable:

100% rebate : Year 1
 90% rebate : Year 2
 80% rebate : Year 3
 70% rebate : Year 4
 60% rebate : Year 5
 No Incentive : From year 6 onwards

Developers incentives (residential), applicable in respect of existing service level agreements only, general rebate not applicable:

100% rebate : Year 1
100% rebate : Year 2
90% rebate : Year 3
80% rebate : Year 4
70% rebate : Year 5
60% rebate : Year 6
50% rebate : Year 7
No Incentive : From year 8 onwards

[45] Property owners within any category of property may apply for a reduction in the property value for property rates purposes if the value of the property has been adversely affected by fire, floods, lightning, storms or other similar disasters. The reduction, if approved by the Municipality, will take effect from the date of the disaster occurring.

Rebates

[46] The level of rebate granted to specific owners within each category of property situated within the service area of the Municipality will be determined annually as part of the operating budget process.

[47] The Municipality may grant a rebate on owners of residential properties with market value lower than an amount determined by the municipality by resolution of Council at its annual budget;

[48] Retired and disabled persons qualify for property rates rebates in accordance with their monthly household income. To qualify for the rebate a retired / disabled property owner must:

- ☐ occupy the property as his / her residence;
- ☐ be at least 60 years of age on 1 July of the financial year concerned or be in receipt of a disability pension / grant from any other source;
- ☐ be in receipt of a total monthly income (including the income of the spouse of the owner) not exceeding R 20000 per month; and
- ☐ not be in receipt of an indigent subsidy.

[49] (a) The rebate to the disabled is set to be 100% of the property market value.

(b) The rebate to the elderly is set out in the table hereunder:

Monthly Household Income	Rebate
Less than R 7000.00	100%
Between R 7001.00 and R 10000.00	75%
Between R 10001.00 and R 15000.00	50%
Between R 15001.00 and R 20000.00	25%

[50] In instances where agricultural properties are used for agricultural purposes, the owner / owners may qualify for an agricultural rebate subject to the following conditions:

- ☐ The property must be used predominantly for agricultural purposes;
- ☐ The usage of the property must be in line with the zoning scheme for the area.

- ❑ The owner should be taxed by the South African Revenue Services as a farmer and a copy of the last IT48 – Calculation of taxable income from farming operations – must be provided as proof of the bona fides of the application.
- ❑ If the usage of the property changes from agriculture during a financial year, the rebate will be forfeited for the full financial year.
- ❑ No further rebates will be granted to properties that qualify for an agricultural rebate.

| [51] Properties used by an organization whose sole purpose is to use the properties for sporting purposes, whether for gain or not, qualify for a property rates rebate. In this regard it is noted that the assistance offered to professional sporting organizations may differ from that afforded to amateur bodies. Professional sporting organizations, to qualify for this rebate, must provide proof that they have made their facilities available to non-profit organizations / sporting bodies throughout the year without charge.

ADOPTION OF POLICY

| [52] The Council of the Mandeni Local Municipality adopted this draft property rates policy at its meeting on
[Resolution No:C79.....]